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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Patent Application of:

Takizawa et al.

For: ABRASIVE SUBSTRATE FOR
CARRY TYPE ABRASIVE
MACHINE

Serial No.: 10/668,724

Filed: September 9, 2003

Examiner: Jacob K. Ackun

Art Unit: 3723

Conf. No.: 2433

CERTIFICATE OF MAILING

I hereby certify that this paper is being deposited with the United States Postal Office with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on March 17, 2005.


Judith L. Goldberg

**SUBMISSION OF POWER OF ATTORNEY BY
ASSIGNEE AND REVOCATION OF PRIOR POWERS**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

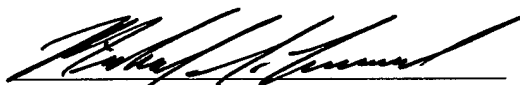
Attached is a Power of Attorney by Assignee and Revocation of Prior Powers in connection with the above-identified patent. The Commissioner is requested to enter the new Power of Attorney, revoke all prior powers, and change the correspondence address in this patent.

Respectfully submitted,

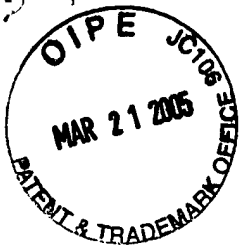
EVEREST INTELLECTUAL PROPERTY LAW GROUP

Date: March 17, 2005

BY



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Phone: (847) 272-3400



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

**POWER OF ATTORNEY BY ASSIGNEE
AND REVOCATION OF PRIOR POWERS**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

The Assignee of the entire right, title and interest in the patent applications and issued patents listed in the tables below seeks to take action in the United States Patent and Trademark Office. A Statement under 37 C.F.R. §3.73(b) establishing the right of the Assignee to take action is also provided below.

The Assignee revokes all prior powers of attorney in those patent applications and issued patents.

The Assignee appoints the attorney(s) and/or agent(s) associated with customer number **43793** to prosecute and transact all business in the United States Patent and Trademark Office for those patent applications and issued patents.

Send correspondence and direct telephone calls to:

Michael S. Leonard
EVEREST INTELLECTUAL PROPERTY LAW GROUP
P.O. Box 708
Northbrook, IL 60065
Phone: (847) 272-3400

Customer No. 43793

**STATEMENT UNDER 37 C.F.R. §3.73(b)
ESTABLISHING RIGHT OF ASSIGNEE TO TAKE ACTION**

Identification of Assignee

YKK Corporation
Name of Assignee

Corporation
Type of assignee, e.g., corporation, partnership, university, government agency, etc.

Assignee's Interest

The Assignee is the owner of the entire right, title and interest of the patent applications and issued patents listed in the tables below.

Ownership by the Assignee is established by assignment from the inventor(s), which has been recorded in the United States Patent and Trademark Office at the reel number and frame number identified in the tables below, or a copy of the assignment is attached.

PATENT APPLICATIONS				
Serial No.	Filing Date	Conf. No.	Atty Dkt. No.	Assignment Reel / Frame
10/360,500	2/05/2003	2078	114726-002	013755 / 0556
10/365,801	2/13/2003	7805	114726-003	013772 / 0707
10/370,945	2/18/2003	7846	114726-004	013807 / 0645
10/637,195	8/08/2003	4106	114726-005	014387 / 0467
10/653,438	9/02/2003	3283	114726-006	014460 / 0841
10/668,724	9/22/2003	2433	114726-007	014571 / 0931
10/731,497	12/08/2003	4611	114726-008	014790 / 0895
10/746,017	12/23/2003	4147	114726-009	014851 / 0180
10/884,913	7/06/2004	7306	114726-010	attached

The undersigned is authorized to act on behalf of the Assignee.

Respectfully submitted,
YKK CORPORATION

Date: November 29 2004

BY

Yoshitaka Nagai
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Title: General Manager
Phone: (011) 81-3-3864-2000